



# Utah State Tax Commission

## TC-71 Schedule B/D

Please read the instructions on the reverse side.  
Information and rates listed below have been updated as of October 2003.

**Account Number:**
**Tax Period:**

1. County or city of transaction occurrence	2. City or county code	3. Net sales and purchases subject to sales and use tax	4. Vend disc code(s)	5. Combined tax rate (%)	6. State and local sales and use tax
BEAVER CO	01000			6.000	
BEAVER CITY	01002			7.000	
BOX ELDER CO	02000			6.000	
BRIGHAM CITY	02017		A	6.250	
PERRY	02086		A	6.250	
SNOWVILLE	02100			7.000	
WILLARD	02120		A	6.250	
CACHE CO	03000			6.100	
HYDE PARK	03032		A	6.350	
HYRUM	03033		A	6.350	
LOGAN	03038		A	6.350	
MILLVILLE	03044		A	6.350	
NORTH LOGAN	03049		A	6.350	
PROVIDENCE	03056		A	6.350	
RICHMOND	03059		A	6.350	
RIVER HEIGHTS	03060		A	6.350	
SMITHFIELD	03062		A	6.350	
NIBLEY	03098		A	6.350	
CACHE VALLEY TRANSIT	03900		A	6.350	
CARBON CO	04000			6.000	
PRICE	04035		B	6.250	
WELLINGTON	04053		B	6.250	
DAGGETT CO	05000			6.000	
DAVIS CO	06000		C	6.500	
DUCHESNE CO	07000			6.000	
ROOSEVELT	07019		B	6.250	
EMERY CO	08000			5.750	
GREEN RIVER	08011		B	6.000	
GARFIELD CO	09000			7.000	
GRAND CO	10000			6.000	
MOAB	10011		B	6.250	
IRON CO	11000			6.000	
BRIAN HEAD	11028		B	6.250	
JUAB CO	12000			6.000	
NEPHI	12026		B	6.250	

Total sales subject to sales and use tax ▶

\$

Total Tax ▶

\$

The original of this schedule should be attached to your return, Form TC-71M or TC-71V

Enter TOTAL TAX on Line 8 of Form TC-71M or TC-71V.



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## TC-71 Schedule B/D

Please read the instructions on the reverse side.  
Information and rates listed below have been updated as of October 2003.

**Account Number:**

**Tax Period:**

1. County or city of transaction occurrence	2. City or county code	3. Net sales and purchases subject to sales and use tax	4. Vend disc code(s)	5. Combined tax rate (%)	6. State and local sales and use tax
KANE CO	13000			6.750	
MILLARD CO	14000			5.750	
MORGAN CO	15000			6.000	
PIUTE CO	16000			6.000	
RICH CO	17000			6.000	
SALT LAKE CO	18000		C	6.600	
SAN JUAN CO	19000			6.000	
SANPETE CO	20000			6.000	
EPHRAIM	20008		B	6.250	
GUNNISON	20014		B	6.250	
SEVIER CO	21000			6.000	
RICHFIELD	21034		B	6.250	
SALINA	21035		B	6.250	
SUMMIT CO	22000			6.100	
PARK CITY	22030		A	6.350	
TOOELE CO	23000			6.000	
ERDA	23017		A	6.250	
GRANTSVILLE	23023		A	6.250	
LAKEPOINT	23030		A	6.250	
TOOELE CITY	23048		A	6.250	
LINCOLN	23065		A	6.250	
STANSBURY PARK	23066		A	6.250	
UINTAH CO	24000			6.500	
VERNAL	24024		B	6.750	
UTAH CO	25000			6.000	
ALPINE	25001		A	6.250	
AMERICAN FORK	25002		A	6.250	
LEHI	25066		A	6.250	
LINDON	25070		A	6.250	
MAPLETON	25073		A	6.250	
OREM	25083		A	6.250	
PAYSON	25085		A	6.250	
PLEASANT GROVE	25088		A	6.250	
PROVO	25090		A	6.250	
PROVO CANYON	25093		A	6.250	

Total sales subject to sales and use tax

\$

Total Tax

\$

The original of this schedule should be attached to your return, Form TC-71M or TC-71V

Enter TOTAL TAX on Line 8 of Form TC-71M or TC-71V.



# UTAH STATE TAX COMMISSION

## TC-71B/D INSTRUCTIONS

Sales and Use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

### GENERAL INSTRUCTIONS

This schedule is to be used to report combined state and local sales and use taxes only by the following businesses:

- A. Vending machine operators;
- B. Vendors with no fixed place of business in Utah who sell tangible personal property and deliver the goods themselves to customers in Utah;
- C. Vendors with established Utah sales tax nexus who sell goods and services that are shipped from outside Utah direct to consumers in Utah for storage, use, or other consumption in Utah;
- D. Construction contractors and others who store, use or consume tangible personal property at various places in Utah other than at a fixed place of business.

Do not use this schedule to report sales made by you and delivered from a fixed place of business in Utah or to report taxable purchases of tangible personal property for your own storage, use or consumption at a store or other fixed business location. These purchases must be reported on line 4 of the return, Form TC-71M or TC-71V, and on Schedule A.

Attach the original of this schedule to your return. Make a copy for your records.

### COLUMN INSTRUCTIONS

**Column 1** Column 1 is preprinted and requires no further entries by you.

**Column 2** Column 2 is preprinted and requires no further entries by you.

**Column 3** Enter in column 3 the net amount subject to sales and use tax for each location shown in column 1. (Total sales included in line 1 of the return for this location, minus exempt sales included in line 2 of the return for this location, plus goods purchased tax free included in line 4 of the return for this location, plus or minus the adjustments included in line 6 of the return for this location.) If your city is not shown, enter taxable amount on the line for your county.

**Vending machine operators** should include the net sales proceeds or 150 percent of cost if this method of reporting has been elected. The optional method of 150 percent of cost applies only to sales made from coin-operated vending machines of food, beverage, and dairy products in which the proceeds from each sale do not exceed one dollar.

**Column 4** Column 4 is only for monthly filers using form TC-71V. See the instructions on Form TC-71V for information on vendor discount.

**Column 5** Column 5 is preprinted and requires no further entries by you.

**Column 6** Enter the state and local sales and use taxes in column 6. This is determined by multiplying column 3 by the tax rate preprinted in column 5.

Total column 3 and enter Total Sales Subject to Sales and Use Tax at the bottom of the page (or the bottom of the second page, if you have two pages). Total column 6 and enter Total Tax at the bottom of the page (or the bottom of the second page, if you have two pages). Enter the Total Tax from the bottom of the page (or the bottom of the second page, if you have two pages) on line 8 of Form TC-71M or TC-71V.

If you need further information, you may write to the Utah State Tax Commission at 210 N 1950 W, SLC UT 84134-0400 or telephone (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake City area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-3819. Please allow three working days for a response.

If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's home page at: **tax.utah.gov**.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.